

BUDGET TRANSMITTAL LETTER



CITY OF
CHULA VISTA

May 26, 2005

Honorable Mayor and Members of the City Council:

To follow is the biennial budget for fiscal years ending June 30, 2006 and 2007. The two-year spending plan includes adequate funding to maintain the City's high level of service while reallocating resources to reflect Council priorities and changing community needs.

The budget for fiscal year 2006 represents a comprehensive spending plan for all funds totaling \$280.4 million; a 33% decrease from the fiscal year 2005 amended budget of \$418.8 million. This decrease is primarily due to an \$86.5 million decrease in the Capital Improvement Program budget; the fiscal year 2005 budget included appropriations for an unusual amount of large projects. The transfers out from all funds also decreased by \$55.1 million. The General Fund budget for fiscal year 2006 totals \$156 million; a 4.8% increase over the fiscal year 2005 amended budget of \$148.8 million.

The fiscal year 2006 budget represents a comprehensive spending plan for all Funds \$280.4 million, a 33% decrease from the fiscal year 2005 budget of \$418.8 million.

For fiscal year 2007, the spending plan for all funds totals \$274.6 million; a 2.1% decrease from fiscal year 2006. The decrease is again attributable to a \$3.5 million decrease in the Capital Improvement Program budget. It should be noted that CIP costs over the next two years are anticipated to be significantly higher. As the guaranteed maximum price is established for new projects they will be brought forward to Council for appropriation. The General Fund budget for fiscal year 2007 totals \$161.8 million; a 3.8% increase over the fiscal year 2006 budget.

As in previous years, General Fund revenues for fiscal years 2006 and 2007 are projected at levels sufficient to fund the operating budget without dipping into reserves. Balancing the budget without using reserves was particularly challenging this year due to two external factors:

- The City's retirement contribution rates continued to increase as a result of large retirement plan investment losses experienced by CalPERS during the past several years and the change in actuarial assumptions used in calculating our annual contribution rates.
- As part of a two-year budget agreement with the State to assist in balancing its budget, cities, counties, special districts and redevelopment agencies statewide will lose approximately \$1.3 billion in local revenues in both fiscal year 2005 and 2006. Chula Vista's share of this amount totaled \$3.6 million (\$1.8 million in fiscal year 2005 and \$1.8 million in fiscal year 2006).

Fortunately, a strong, diverse, and growing revenue base combined with more efficient operations and several one-time revenue enhancements allowed the City to respond to these issues with no reduction in service levels. Unlike many jurisdictions in California that are reducing service levels in order to make ends meet, Chula Vista is increasing funding of public safety, recreation, and maintenance services in order to serve the growing eastern

communities, while simultaneously adding resources to further revitalize the mature areas of the City.

This budget reflects all known and estimated increases in City costs. Revenues have been projected based on population growth, changes in the consumer price index, and anticipated residential and commercial growth. This budget also reflects an adjustment to City property tax revenues due to the two-year budget agreement reached with the State as previously discussed. Due to the continued concern over the State's ability to balance their budget without impacting local governments, City staff continues to work closely with the League of California Cities and other public agencies to maintain a coalition to protect local revenues.

Chula Vista is increasing funding in order to extend services to the growing eastern communities, while simultaneously adding resources to further revitalize the mature areas of the City.

The City is in a solid financial position benefiting from a robust San Diego area economy and growing local tax base. Financial reserves remain at levels sufficient to mitigate the impacts of any unforeseen expenditures, State revenue takeaways, and/or economic downturns without impacting short-term service levels or capital maintenance programs.

The City's General Fund reserves placed the City in the enviable position to withstand the State's revenue cuts during the past two years and provided the City with the opportunity to reinvest back into the community.

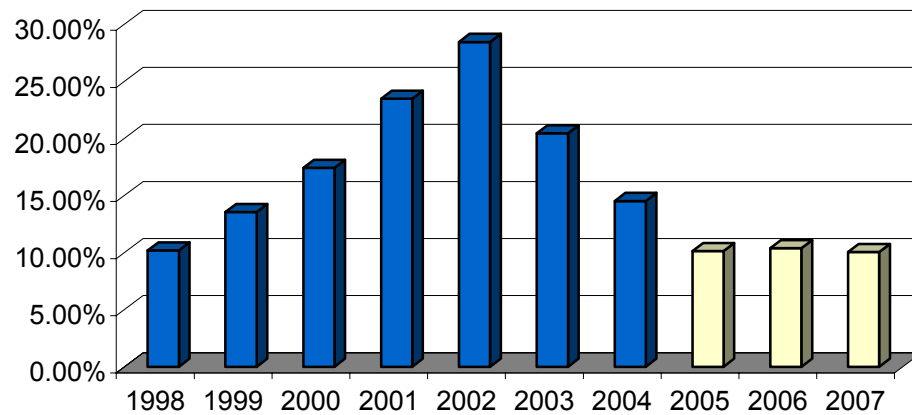
As evidenced by the chart on the following page, the General Fund reserves were at an all time high of \$31.2 million or 28.5% of the operating budget at the end of fiscal year 2002. At the end of fiscal year 2005 the General Fund reserves are projected at approximately \$15.1 million or 9.7% of the

operating budget, just slightly above the 8% policy level adopted by Council. The reduction in reserves, \$16.1 million over the past three years, has occurred due to a combination of significant State revenue takeaways and mid-year appropriations as summarized below:

- State Revenue Take Aways (Vehicle License Fee Gap \$3.5 million and ERAF III - \$1.8 million) - \$5.3 million
- Fire Department Staffing, Fire Station and Equipment enhancements - \$3.8 million
- Purchase of Oxford Property for development of Harbor Side Park - \$2.3 million
- Unanticipated Litigation and Workers Compensation Costs - \$2.1 million
- Fire Department Dispatch Center - \$1.8 million
- Municipal Utility Study - \$1.4 million

The City's General Fund reserves placed the City in the enviable position to withstand the State's revenue cuts during the past two years and provided the City with the opportunity to reinvest back into the community.

General Fund Reserves



Note: Decrease in reserves partially due to State revenue cuts (\$3.5 million in 2004 and \$1.8 million in 2005).

It is important to note that in the future, as the General Fund budget continues to grow, simply maintaining the current ratio of reserves to budget will require revenue increases to outpace expenditure increases by at least 8 percent.

BUDGET SUMMARY – ALL FUNDS

FISCAL YEAR 2006 & 2007 ALL FUNDS EXPENDITURE SUMMARY

The fiscal year 2006 combined budget for all City funds is \$280.4 million. This amount includes the General Fund budget of \$156.0 million and \$124.5 million in various other funds groups. Included in the other fund groups are Special Revenue Funds (\$25.3 million), Capital Project Funds (\$15.2 million), Debt Service Funds (\$20.7 million), Enterprise Funds (\$7.1 million), Internal Service Funds (\$9.3 million), Sewer Fund (\$34.3 million), and Redevelopment Agency/Housing (RDA) funds (\$12.6 million). The Capital Improvement Program (CIP) budget of \$12.7 million is included within the various funds.

The fiscal year 2007 combined budget for all City funds is \$274.6 million. This amount includes the General Fund (\$161.8 million), Special Revenue Funds (\$25 million), Capital Project Funds (\$12.4 million), Debt Service Funds (\$19.2 million), Enterprise Funds (\$7.1 million), Internal Service Funds (\$9.3 million), Sewer Fund (\$32.8 million), and Redevelopment Agency/Housing (RDA) funds (\$6.9 million). In fiscal year 2007 the Capital Improvement Program (CIP) budget is \$9.2 million, which is included within the various funds.

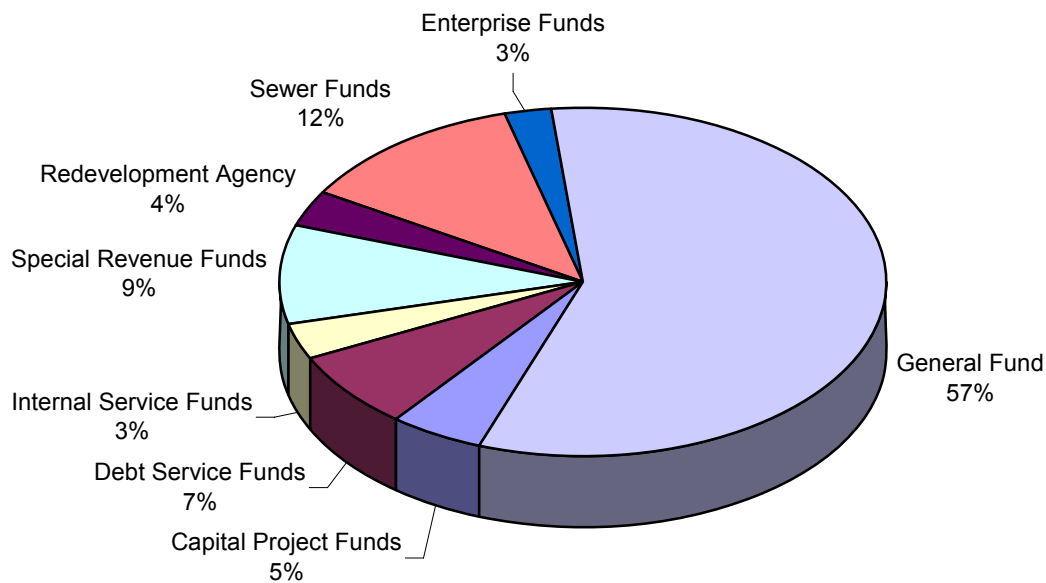
All Funds Budget Summary In Thousands (000)

	FY04	FY05	FY06		FY07	
	Actual	Amended	Adopted	Change	Adopted	Change
General Fund	\$ 128,108	\$ 148,848	\$ 155,981	\$ 7,133	\$ 161,798	\$ 5,817
Redevelopment Agency	\$ 7,072	\$ 13,390	\$ 12,619	\$ (771)	\$ 6,888	\$ (5,731)
Sewer Funds	\$ 38,271	\$ 35,340	\$ 34,252	\$ (1,088)	\$ 32,834	\$ (1,418)
Special Revenue Funds ¹	\$ 18,980	\$ 26,267	\$ 25,347	\$ (920)	\$ 24,987	\$ (360)
Capital Project Funds	\$ 44,917	\$ 126,398	\$ 15,233	\$ (111,165)	\$ 12,405	\$ (2,828)
Debt Service Funds	\$ 24,548	\$ 50,859	\$ 20,651	\$ (30,208)	\$ 19,238	\$ (1,413)
Enterprise Funds	\$ 7,386	\$ 7,434	\$ 7,059	\$ (375)	\$ 7,097	\$ 38
Internal Service Funds	\$ 8,084	\$ 10,230	\$ 9,284	\$ (946)	\$ 9,314	\$ 30
Total Operating Budget²	\$ 277,366	\$ 418,766	\$ 280,426	\$ (138,340)	\$ 274,561	\$ (5,865)

¹Special Revenue Funds total excludes Sewer Funds.

²The fiscal year 2006 budget includes \$36,659,668 in inter-fund transfers; for fiscal year 2007 the budget includes \$32,975,872 in inter-fund transfers.

All Funds Budget by Major Category Fiscal Years 2006 and 2007



General Fund

The General Fund budget for fiscal year 2006 totals \$156.0 million; a net increase of \$7.1 million or 4.8% over the fiscal year 2005 amended budget. The General Fund budget for fiscal year 2007 totals \$161.8 million; a net increase of \$5.9 million or 3.8% over the fiscal year 2006 budget. This increase can be mainly attributed to increases in personnel costs. The General Fund is discussed further in the General Fund summary section in this volume and detailed in Volume II • Operating Budget.

Special Revenue Funds

Special Revenue Funds include restricted funds such as CDBG, Gas Tax, State Grants and Asset Seizure Funds. The fiscal year 2006 Special Revenue Funds budget (excluding sewer and RDA funds) of \$25.3 million is a \$0.9 million decrease from the amended fiscal year 2005 budget. The fiscal year 2007 budget of \$25.0 million is a \$0.4 million decrease over the fiscal year 2006 budget. The variances in both fiscal years are primarily attributed to changes in the Sewer Funds as discussed below.

Sewer Funds

The Sewer Funds are a subset of the Special Revenue Funds and consist of the following: Special Sewer, Trunk Sewer Capital Reserve, Sewer Service Revenue, and Storm Drain Revenue. The Special Sewer Fund is used to account for the sale of the City's excess Metropolitan Sewerage capacity. The Trunk Sewer Capital Reserve Fund is used to account for sewerage facility participation fee received from owner or person making application for a

permit to develop, modify use of any residential, commercial, industrial or other property, which increases the volume of flow into the City sewer system. All monies received are used for the enlargement of sewer facilities of the City to enhance efficiency of utilization and/or adequacy of capacity. These funds are also used for planning and evaluating any future proposals for area wide sewage treatment, water reclamation systems or facilities. The Sewer Service Revenue Funds accounts for all monies collected from the monthly sewer service charge; monies in this fund may be used for any and all sewer related activities. The Storm Drain Revenue Fund is used to account for all monies collected from the monthly storm drain service charge; monies in this fund may be used for storm drain purposes.

The fiscal year 2006 Sewer Funds budget of \$34.3 million represents a \$1.1 million decrease from the prior year amended budget. The fiscal year 2007 budget of \$32.8 million is a \$1.4 million decrease from the fiscal year 2006 budget. This decrease in both years is due to one-time capital projects and a reduction in the transfer from the Storm Drain fund to the General Fund reimbursing for National Pollutant Discharge Elimination System (NPDES) program.

Redevelopment/Housing Funds

The Redevelopment Agency is responsible for redevelopment of areas identified under the Community Redevelopment Law as being blighted. The Agency's operations are funded primarily by the issuance of debt to be repaid out of property tax increment revenue generated by increased assessed property values in the redevelopment areas. The Redevelopment Funds were established to account for capital improvement projects related to various redevelopment areas.

The California Health and Safety Code requires Agency project areas to deposit 20% of allocated incremental property tax revenues into a Low and Moderate Income Housing Fund. This money is restricted for the purpose of increasing or improving the community's supply of low and moderate-income housing.

The 2006 budget of \$12.6 million for the Redevelopment Agency/Housing Funds represents a \$0.8 million decrease from the fiscal year 2005 amended budget. The Redevelopment Agency/Housing Funds for fiscal year 2007 budget is \$6.9 million, a \$5.7 million decrease from fiscal year 2006. The decrease is primarily due to anticipated payments in 2006 related to the Gateway Project, which is a 347,000 square foot upscale office development in the downtown section of the City.

Capital Projects Funds

Capital Projects Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, with the exception of those assets financed by proprietary funds. Capital projects for fiscal years 2006 and 2007 include: the pavement rehabilitation program, renovations to the Civic Center Complex, construction of the Rancho Del Rey Library, construction of various recreational facilities and parks, and construction of a Fire Station 8. Capital Projects are discussed further in the CIP summary section and detailed in Volume III • Capital Improvement Program Budget.

In fiscal year 2006, Capital Project funds total \$15.2 million. This is a \$111.2 million decrease from the amended fiscal year 2005 budget; the decrease is primarily attributed to a significant number of capital projects that were included in the fiscal year 2005 budget. These projects include the Civic Center Expansion, Fire Station 8, and major park and recreation center construction. In fiscal year 2007, Capital Project funds total \$12.4 million; a \$2.8 million decrease over the fiscal year 2006 budget.

Debt Service Funds

Debt service payments are made from various City and Agency Funds in accordance with the legal documents governing each borrowing. Present debt is in the form of Certificates of Participation (COP), Pension Obligation Bonds, Long Term Notes, Lease-Purchase Obligations, and Tax Allocation Bonds. Debt has been issued by the City to finance a wide variety of projects, including the construction of the new Public Works Center, the new Police Facility, construction and renovation of the Civic Center Complex, parking facilities, refurbishment of the Chula Vista Shopping Mall, property acquisitions, building remodeling, and equipment and software acquisition.

The fiscal year 2006 budget of \$20.7 million is a \$30.2 million decrease from the fiscal year 2005 amended budget. The decrease is primarily attributed to the COP debt service payment for the new Police Facility, which was completed in 2004. The fiscal year 2007 budget of \$19.2 million is a \$1.4 million decrease from the 2006 budget.

Enterprise Funds

Enterprise Funds account for operations financed and operated in a manner similar to a private business enterprise; the cost of providing services is financed primarily through the user charges. The City's Transit Fund is accounted for as an Enterprise fund. The Transit Fund includes the contract operations of Chula Vista Transit (CVT). CVT is operated by contract with the Metropolitan Transit System. CVT serves the local public transportation needs of Chula Vista's residents and also connects to regional transit systems including the San Diego Trolley. The budget for both fiscal years 2006 and 2007 is \$7.1 million, a decrease of \$375,000 from the fiscal year 2005 amended budget.

Internal Service Funds

Internal Service Funds are used to finance and account for special activities and services performed for departments on a cost reimbursement basis. These include the following funds: Fleet Management, Store's Inventory, Technology Replacement and Workers' Compensation. The budget for both fiscal years 2006 and 2007 is \$9.3 million, a decrease of \$1.0 million from the fiscal year 2005 amended budget.

FISCAL YEAR 2006 & 2007 ALL FUNDS REVENUE SUMMARY

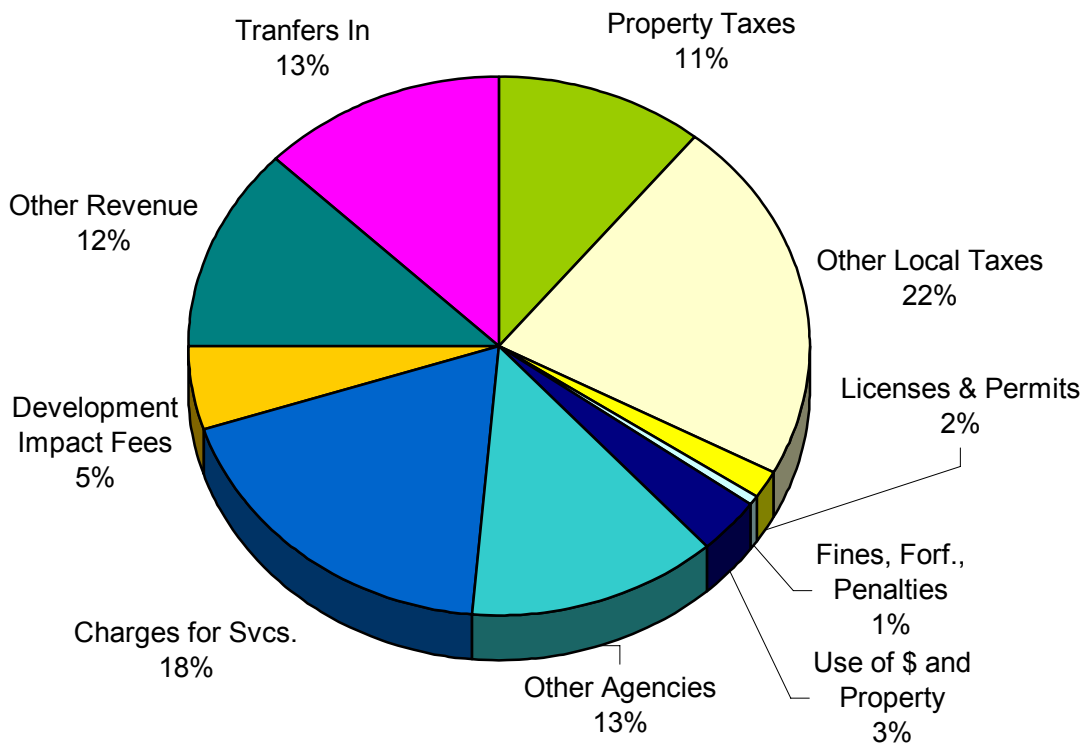
The fiscal year 2006 revenue for all City funds total \$283.9 million, which is a \$22 million decrease from the fiscal year 2005 budget. This amount includes property taxes (\$29.0 million), other local taxes (\$59.9 million), revenue from other agencies (\$38.4million), and charges for services (\$52.3 million).

The fiscal year 2007 revenue for all City funds total \$288.6 million, which is a \$4.8 million increase over the fiscal year 2006 budget. This amount includes property taxes (\$32.7 million), other local taxes (\$66.2 million), revenue from other agencies (\$36.3 million), and charges for services (\$54.0 million).

All Funds Revenue Summary In Thousands (000)

	FY04	FY05	FY06		FY07	
	Actual	Projected	Adopted	Change	Adopted	Change
Property Taxes	\$ 26,675	\$ 26,338	\$ 28,995	\$ 2,657	\$ 32,726	\$ 3,731
Other Local Taxes	\$ 46,168	\$ 52,143	\$ 59,872	\$ 7,729	\$ 66,216	\$ 6,344
Licenses and Permits	\$ 5,534	\$ 4,501	\$ 4,707	\$ 206	\$ 4,724	\$ 17
Fines, Forfeitures & Penalties	\$ 1,569	\$ 1,813	\$ 1,862	\$ 49	\$ 1,934	\$ 72
Use of Money	\$ 4,447	\$ 42,852	\$ 9,250	\$ (33,602)	\$ 9,406	\$ 156
Rev. from Other Agencies	\$ 29,017	\$ 36,470	\$ 38,362	\$ 1,892	\$ 36,305	\$ (2,057)
Charges for Services	\$ 47,454	\$ 48,087	\$ 52,341	\$ 4,254	\$ 53,501	\$ 1,160
DIF	\$ 44,032	\$ 21,594	\$ 14,704	\$ (6,890)	\$ 14,704	\$ -
Other Revenue	\$ 32,157	\$ 30,525	\$ 34,393	\$ 3,868	\$ 36,139	\$ 1,746
Transfers In	\$ 26,888	\$ 41,583	\$ 39,390	\$ (2,193)	\$ 32,976	\$ (6,414)
Total All Funds Revenue	\$ 263,941	\$ 305,906	\$ 283,876	\$ (22,030)	\$ 288,631	\$ 4,755

All Funds Revenue Fiscal Year 2006 and 2007



ALL FUND REVENUES

Revenues accounted for in the General Fund, such as property taxes, sales taxes, and transient occupancy taxes are discussed in the General Fund summary. Some of the major non-General Fund revenue sources include:

Property Taxes

In addition to property taxes that are discussed in detail with General Fund revenues, tax increment revenues are generated in Redevelopment project areas. The Redevelopment Agency receives the portion of ad valorem property taxes resulting from increases in the assessed valuation within the redevelopment project areas over the base year. Due primarily to the continued decrease in the assessed value of the South Bay Power Plant and the uncertainty surrounding the development of the Bayfront, tax increment revenues for fiscal year 2006 are budgeted at \$9.0 million, a decrease of \$100,000 from the prior year.

Charges for Services

Outside of the General Fund, the major revenue accounted for in Charges for Services are sewer fees. The City imposes service charges or fees on the user of specific services such as for sewer. The increase in Charges for Services relates to increases in revenues such as development fees and sewage facility participation fees, due to the continued growth in the City.

Revenue from Other Agencies

With the exception of motor vehicle license fees that are discussed in detail with General Fund revenues, the majority of revenue from other agencies comes in the form of various grants primarily from the federal and state agencies. Some grants are accounted for in the General Fund but much of the revenue is accounted for in other funds. These grants include funding for various programs such as public library foundation, police officer training, funding for new police technology, recreation grants, and others.

Other Local Taxes

Outside of the General Fund, one of the largest sources of other local tax revenue is the Gas Tax. The State of California assesses a tax on gasoline purchases as authorized by Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highway Code. This tax is primarily allocated to the City on two bases - per capita and centerline miles. The fiscal year 2006 budget anticipates revenues of \$4.1 million, which is a 9% increase from the prior year. This increase is anticipated due to the continued growth of the City, in terms of both increased population and installation of additional transportation infrastructure.

BUDGET SUMMARY – GENERAL FUND

FISCAL YEAR 2006 GENERAL FUND EXPENDITURE SUMMARY

The General Fund budget for fiscal year 2006 totals \$156.0 million; a net increase of \$7.1 million (or 4.8%) over the fiscal year 2005 amended budget. This net change is the result of significant increases in personnel costs combined with offsetting costs reductions in other areas.

The General Fund budget for fiscal year 2006 totals \$156.0 million; a net increase of \$7.1 million (or 4.8%) over the fiscal year 2005 amended budget.

The primary factors contributing to cost increases are:

- Personnel cost increases due to anticipated negotiated labor MOU agreements, step and retirement cost increases, and miscellaneous increases in other personnel cost categories (\$6.5 million)
- Incremental costs for full year funding of 10 new staff related to the Fire Department's strategic business plan approved by Council mid-year (\$390,000 offset by \$125,000 in revenue)
- Incremental costs for full year funding of 6.5 new staff related for Animal Shelter operations approved by Council mid-year (\$227,000)
- Incremental costs for full year funding of 8 new staff in Public Works approved by Council mid-year (\$376,000)
- Incremental costs for full year funding of other position costs due to changes approved by Council mid-year (1.2 million offset by \$525,000 in revenue)
- Funding for 16 new positions in the General Services, Public Works and Recreation departments for the phased opening of 3 new parks with recreation centers and 2 neighborhood parks in fiscal year 2006 (\$725,000 offset by \$310,000 in revenue)
- Funding for a net increase of 5.88 positions for fiscal year 2006 for the implementation of the General Services and Engineering Strategic Plans and to respond to maintenance demands due to growth in City facilities (\$619,000 offset by \$101,000 in revenue)
- Increased costs for electricity (\$219,000), water (\$182,000), and phone service (\$105,000) due to rate increases and the opening of several new facilities citywide
- Increased insurance premiums (\$134,000) due to a rapidly constricting liability insurance market

- Increased funding to accommodate increased sworn staffing levels in the Police Department including:
 - Continuation of overtime costs for the Operation Safe Neighborhoods (\$250,000)
 - Increases in Hard Holiday Overtime, Differential, and Standby Pay (\$322,000)
 - A reduction in the projected departmental salary savings to accommodate increased sworn staffing levels (\$593,000)
- Fire Department overtime and comp time payout expenditures to reflect actual yearly costs (\$260,000)
- An increase in the Transfers Out expenditure category for debt service payments related to the new Police facility (\$1.44 million)

The primary factors contributing to cost reductions are:

- A \$970,000 reduction in capital improvement project funding due to a number of one-time expenditures during fiscal year 2005, including:
 - Creation of the City's Emergency Operations Center (\$120,000)
 - South Chula Vista Library repairs (\$450,000)
 - Former Corp. Yard demolition costs (\$300,000)
 - Funding for the Comprehensive Zoning Update (\$100,000)
- A \$1.5 million reduction in operating capital expenditures primarily due one-time equipment costs incurred in fiscal year 2005.
- A net \$521,000 reduction in other expenses due to:
 - A reduction in Public Liability Claims costs as a result of one-time greater than expected costs incurred in fiscal year 2005 (\$350,000)
 - A one-time reduction in debt service costs related to the new Police Facility due to unanticipated savings from the capital project fund (\$200,000)
 - An increase of \$29,000 due to miscellaneous cost adjustments in other areas.

FISCAL YEAR 2007 GENERAL FUND EXPENDITURE SUMMARY

The General Fund budget for fiscal year 2007 totals \$161.8 million; a net increase of \$5.8 million (or 3.7%) over the fiscal year 2006 budget. The increase can be primarily attributed to higher personnel costs.

The General Fund budget for fiscal year 2007 totals \$161.8 million; a net increase of \$5.8 million (or 3.7%) over the fiscal year 2006 budget.

The primary factors contributing to the cost increases are:

- Personnel cost are increasing due to anticipated negotiated labor MOU agreements, step and retirement costs increases and other miscellaneous personnel cost categories (\$4.94 million)
- Incremental costs for full year funding of the opening of 3 new parks with recreation centers and 2 neighborhood parks opening in fiscal year 2006 (\$692,000 offset by 403,000 in revenue)
- Further reductions in the Police Department's budgeted salary savings to accommodate increased sworn staffing levels (\$250,000)
- Incremental costs for funding three fire captain positions for operation of the Fire Department's Light and Air Rescue Unit in the latter part of fiscal year 2007 (\$162,000)

General Fund Budget Summary In Thousands (000)

	FY04	FY05	FY06		FY07	
	Actual	Amended	Adopted	Change	Adopted	Change
Personnel Services	\$ 97,424	\$ 113,081	\$ 122,674	\$ 9,593	\$ 129,124	\$ 6,450
Supplies & Services	\$ 21,797	\$ 24,733	\$ 24,683	\$ (50)	\$ 24,871	\$ 188
Other Expenses	\$ 1,283	\$ 1,852	\$ 1,630	\$ (222)	\$ 1,132	\$ (498)
Operating Capital	\$ 1,194	\$ 2,350	\$ 594	\$ (1,756)	\$ 136	\$ (458)
Debt Service/Transfers Out	\$ 2,935	\$ 5,524	\$ 6,334	\$ 810	\$ 6,534	\$ 200
Total Operating Budget	\$ 124,633	\$ 147,540	\$ 155,915	\$ 8,375	\$ 161,797	\$ 5,882
Capital Projects	\$ 3,474	\$ 1,308	\$ 65	\$ (1,243)	\$ -	\$ (65)
Total General Fund Budget	\$ 128,107	\$ 148,848	\$ 155,980	\$ 7,132	\$ 161,797	\$ 5,817
Permanent Positions	1,169.10	1,205.35	1,227.23	21.88	1,229.23	2.00

Personnel Services Expenditures

Personnel services expenditures (i.e. employee salaries and benefits) are by far the largest component of General Fund expenditures. In fiscal year 2003, personnel services expenditures comprised approximately 70% of total operating expenditures. In fiscal year 2006 the ratio increases to nearly 79%. This increase is directly attributable to the significant increases in contribution rates for the California Public Employees' Retirement System (CalPERS) that were implemented as a result of severe investment portfolio losses experienced by CalPERS during the past few years (see graphs on following page).

CalPERS

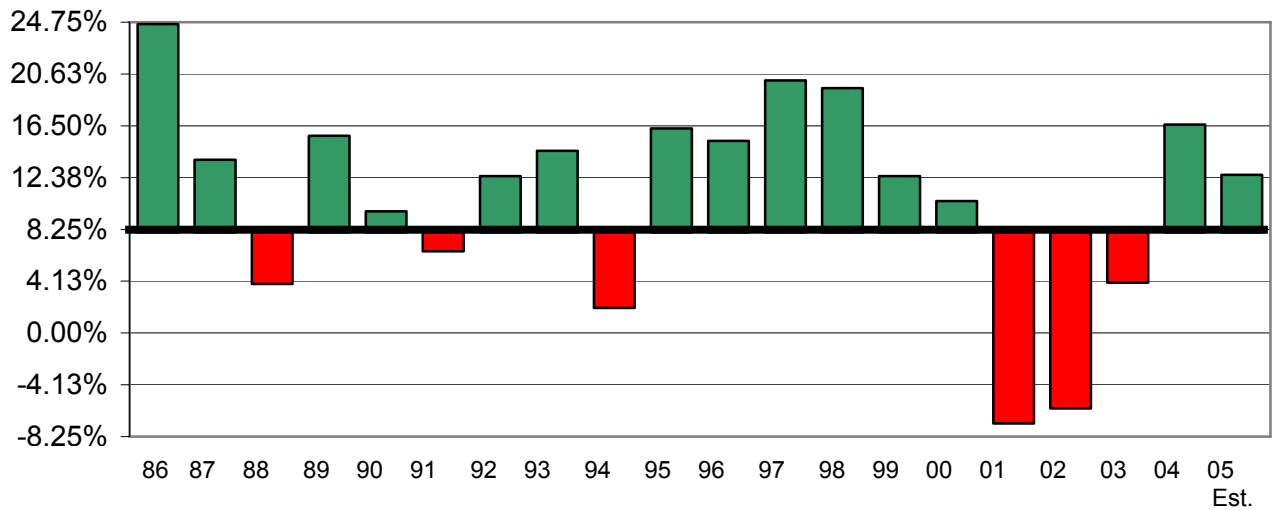
Based on the most current CalPERS actuarial report, the City of Chula Vista's average funded status is at 85.1%. The total Unfunded Actuarially Accrued Liabilities (UAAL) for the City's retirement fund is \$52.8 million, an increase of \$32.3 million from the prior year. The increase is primarily due to a change in the CalPERS actuarial assumptions used in calculating employer contribution rates and the continued impact of investment losses, which occurred beginning in 2001.

The CalPERS pooled investment returns of -7.2% for fiscal year 2001, -6.0% for fiscal year 2002, and 4.0% for fiscal year 2003 have each produced actuarial losses compared to the investment return assumptions of 8.25% for those years. Because of the asset smoothing method, only a portion of the total loss for these years has been reflected in our employer contribution rates through 2005/2006. The balance of the loss will continue to have an adverse impact on our employer contribution rate in subsequent years.

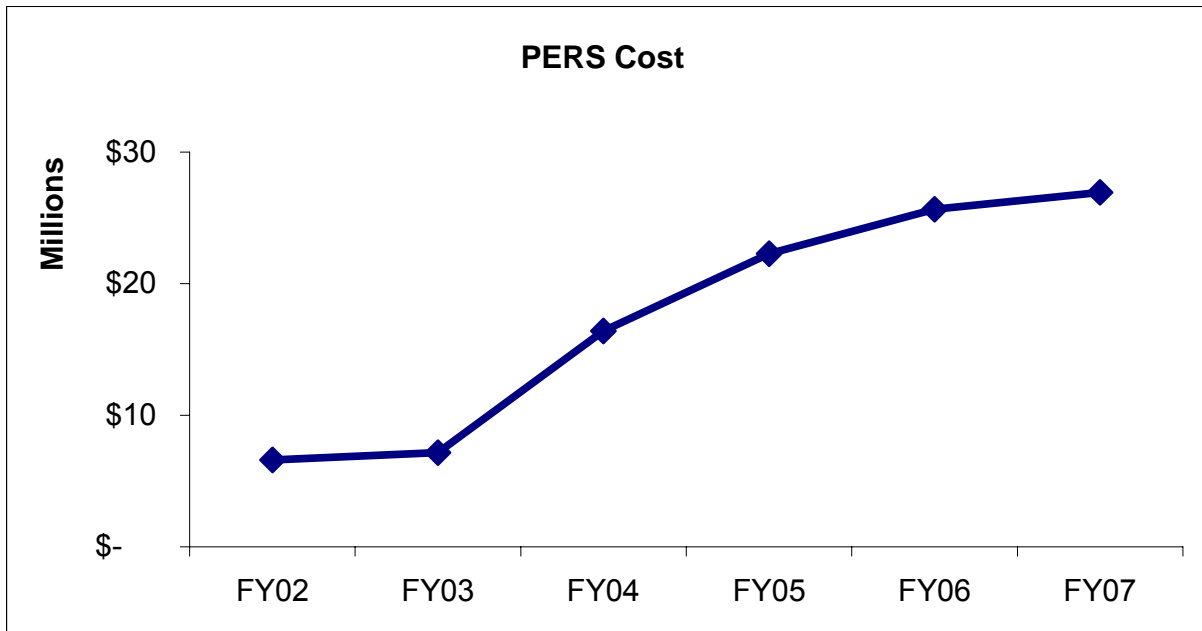
The budgetary impacts caused by the increased employer contribution rates have been significant. The City's employer contribution rates⁵ rose from approximately 17.4% for public safety and 8.7% for miscellaneous in fiscal year 2002 to 40.3% and 28.7% respectively in fiscal year 2006. This translates into an increase of \$18.8 million in budgeted CalPERS costs over a four-year period. The vast majority of this increase, approximately \$15.0 million, is related directly to the CalPERS investment losses previously discussed with the remaining \$3.8 million related to benefit enhancements.

⁵ The total rate includes both the employer and employee rates as well as the Pension Obligation Bond rate.

CalPERS Historical Market Value Rates of Return Relative to Assumed Investment Return of 8.25%



Note: Beginning in fiscal year 2006, the estimated rate of return used by CalPERS in calculating employer contribution rates will be 7.75%.

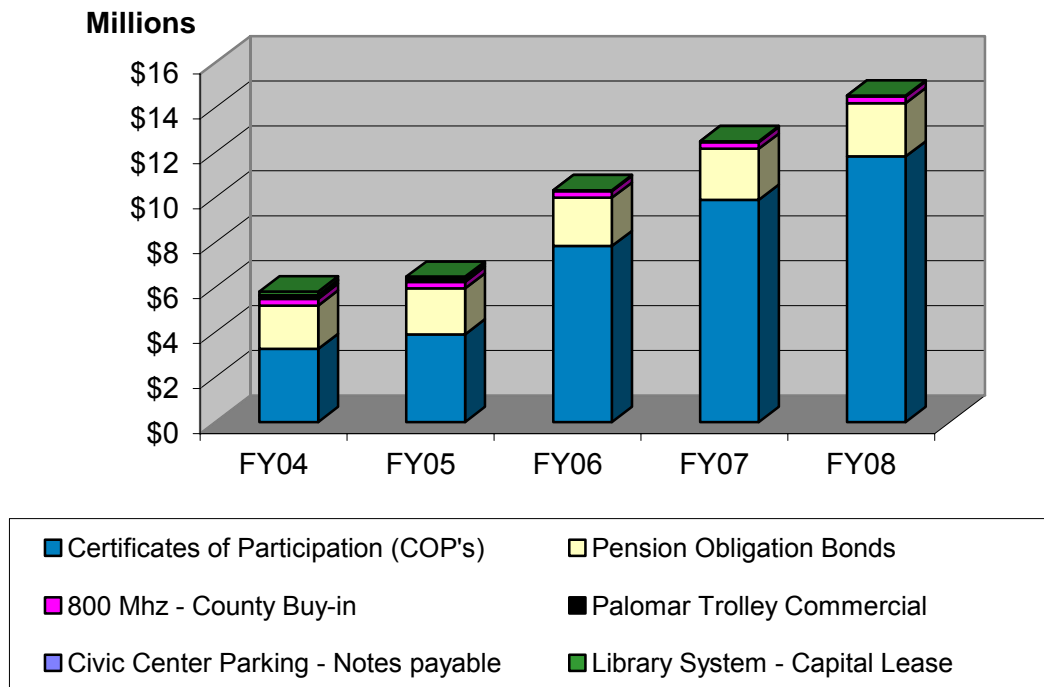


Debt Service

The total outstanding long-term debt for the General Fund at the beginning of fiscal year 2006 will be approximately \$142.8 million. The total reflects an increase of \$33.3 from the prior year.

The increase is primarily due to the issuance of \$37.24 million in Certificate of Participation (COP) debt for Phase 1 of the Civic Center remodel and Western Chula Vista Infrastructure Improvements. The debt service payments on this issuance will begin in fiscal year 2007 and will be funded by the General Fund (\$192,077), the Development Impact Fee Fund (\$1,522,900), and Residential Construction Tax Fund (\$677,678)

Beginning in fiscal year 2006, the first full debt service payment for the 2002 Police Facility COP issuance will be made. The debt payment will be approximately \$3.9 million (\$2.0 million General Fund and \$1.9 million Development Impact Fee Fund).



FISCAL YEARS 2006 AND 2007 GENERAL FUND REVENUE SUMMARY

The City has identified revenues sufficient to support the budget with no impact on existing reserves. As seen in the table on the following page, General Fund revenues are projected to increase from fiscal year 2005 levels by \$17.4 million (12.5%) in fiscal year 2006 and an additional \$5.8 million (3.7%) in fiscal year 2007. The significant increase in projected revenues from fiscal year 2005 to 2006 is due in part to one time revenues included in the budget of approximately \$ 4.8 million. Without the one-time revenues the projected increase in fiscal year 2006 and 2007 would be approximately \$12.6 million (9.1%) and \$10.6 million (7%) respectively.

The City has identified revenues sufficient to support the budget with no impact on existing reserves.

The largest dollar increases between fiscal years 2005 and 2006 are projected for:

- Vehicle License Fees are increasing from \$14.0 million in fiscal year 2005 to \$18.4 million in fiscal year 2006, an increase of \$4.4 million or 31.4%. This is due to a \$3.4 million repayment of VLF backfill of as well as anticipated population growth.
- Other local taxes are increasing from \$20.0 million in fiscal year 2005 to \$23.7 million in fiscal year 2006, an increase of \$3.7 million or 18.7%. Primarily due to anticipated increases in franchise fee (\$1.2 million), utility users tax (\$1.4 million) and real property transfer tax (\$800,000) revenues in fiscal year 2006, and due to continued population growth as well as a change in the City's franchise agreement with SDG&E.
- Sales Taxes are increasing from \$24.0 million in fiscal year 2005 to \$26.8 million in fiscal year 2006, an increase of \$2.8 million or 11.6%. This increase is due to the planned opening of commercial centers in the eastern section of the City along with continued population growth.
- Property Tax revenues are increasing from \$17.3 million in fiscal year 2005 to \$20.0 million in fiscal year 2006, an increase of \$2.7 million or 15.6%. This is due to anticipated growth in the City and continued increases in assessed valuations from home resales.
- Charges for Services are increasing from \$16.8 million in fiscal year 2005 to \$18.9 million in fiscal year 2006, an increase of \$2.1 million or 12.7%. This increase is due to the anticipated completion of the General Plan update, which will allow for reallocation of planning staff to development-funded projects.
- Transfers In From Other Funds are increasing from \$15.0 million in fiscal year 2005 to \$17.4 million in fiscal year 2006, an increase of \$2.3 million or 15.4%. This is due to one time Development Impact Fee revenue credit due to the General Fund related to the Rancho Del Rey Library site.

The largest dollar increases between fiscal years 2006 and 2007 are projected for:

- Sales Taxes (\$4.2 million or 15.7%) due to the planned opening of commercial centers in the eastern section of the City along with continued population growth.
- Property Taxes (\$3.7 million or 18.6%) due to anticipated growth in the City and continued increases in assessed valuations from the resale of homes.
- Other local taxes (\$2.1 million or 9.0%) due primarily to anticipated increases in franchise fee (\$1.1 million), utility users tax (\$600,000) and real property transfer tax (\$200,000) revenues in fiscal year 2006 due to continued population growth.

Somewhat offsetting these estimated revenue increases are projected decreases for:

- Transfers In From Other Funds (-\$3.0 million or -17.2% in fiscal year 2007) primarily due to the one time Development Impact Fee revenue credit due to the General Fund related to the Ranch Del Rey Library site, and
- Miscellaneous revenues (-\$864,000 million or -13.6% in fiscal year 2006 and - \$381,000 or -7.0% in fiscal year 2007) due primarily to reduced investments returns and fluctuations in one-time revenues, and

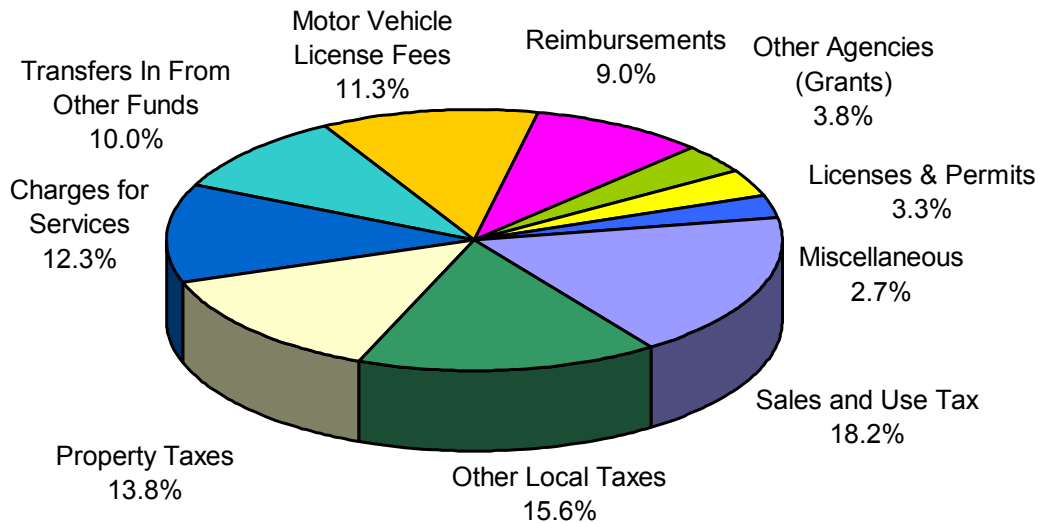
The following table and charts provide a summary view of the major General Fund revenue sources.

**General Fund Revenues (Projected vs. Estimated)
In Thousands (000)**

	2004	2005	2006		2007	
	Actual	Projected	Estimated	Inc/(Dec)	Estimated	Inc/(Dec)
Sales and Use Taxes	21,421	24,009	26,788	11.6%	30,997	15.7%
Other Local Taxes	18,656	19,990	23,733	18.7%	25,868	9.0%
Property Taxes	16,357	17,323	20,034	15.6%	23,765	18.6%
Charges for Services	14,396	16,805	18,943	12.7%	20,092	6.1%
Vehicle License Fees	9,138	14,022	18,424	31.4%	17,429	-5.4%
Transfers In From Other Funds	13,726	15,042	17,362	15.4%	14,385	-17.15%
Reimbursements	11,638	13,512	14,451	6.9%	14,209	-1.7%
Other Agencies (Grants)	6,466	7,044	6,480	-8.0%	5,650	-12.8%
Miscellaneous	5,900	6,795	5,484	-19.3%	5,103	-7.0%
Licenses and Permits	5,068	4,077	4,282	5.0%	4,299	0.4%
Total General Fund Revenues	\$ 122,766	\$ 138,619	\$ 155,981	12.5%	\$ 161,797	3.7%

Note: For further details refer to the schedule of revenues section.

General Fund Revenues by Category Fiscal Years 2006 and 2007



Diversified Revenue Base

One of the City's strengths has been its diversified revenue base. A diversified revenue base lessens the impact fluctuations in specific economic sectors have on the City's ability to provide services. Although we maintain a diversified revenue base, it will be imperative to the continued fiscal sustainability of the City to focus on increasing our Sales Tax revenue base. As detailed below, our City is substantially behind other jurisdictions on capturing residents' sales tax dollars. During the next two years many of our economic development efforts should help to bolster our per capita sales tax revenue.

Sales and Use Tax Revenue

Prior to fiscal year 2005, the City received 1% in sales and use tax revenue from all taxable retail sales occurring within the City limits. Beginning in fiscal year 2005, the State reduced the local allocation by 0.25% and applied these funds as security for the State's Economic Recovery Bonds. The State committed to replacing the 0.25% sales tax revenues with dollar-for-dollar in local property tax from the County Educational Revenue Augmentation Fund (ERAF). For forecasting and comparison purposes, sales tax revenues are projected at the full 1% rate.

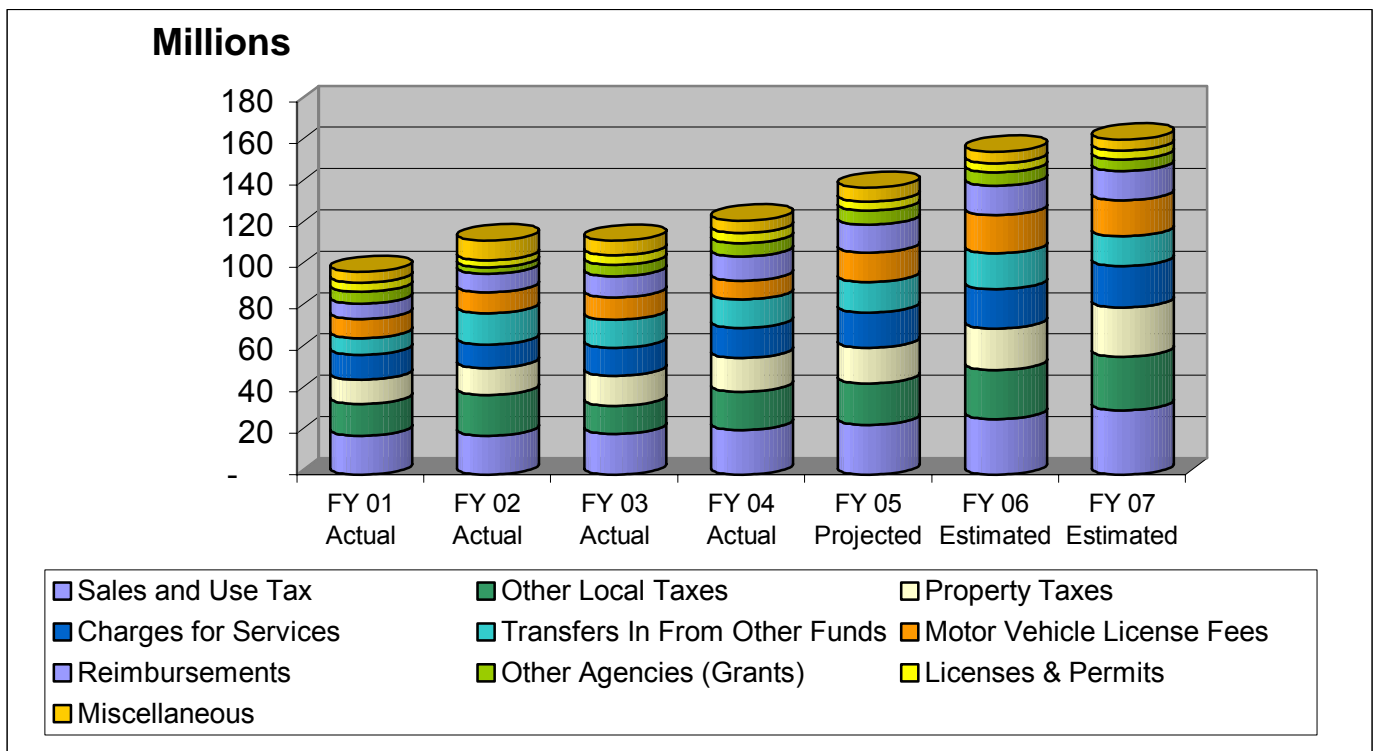
For fiscal years 2006 and 2007 the estimated revenue is \$26.8 million and \$31.0 million respectively. These funds are collected by the State at a rate of 7.75% for the San Diego County region.

The Sales Tax rate is divided as follows:

State	6.00%
State Fiscal Recovery Fund (Economic Recovery Bonds)	0.25%
Local Jurisdiction (City or County of place of sale or use)	0.75%
Local Transportation Fund (County of place of sale or use)	0.25%
Local San Diego County Transnet Funding	0.50%

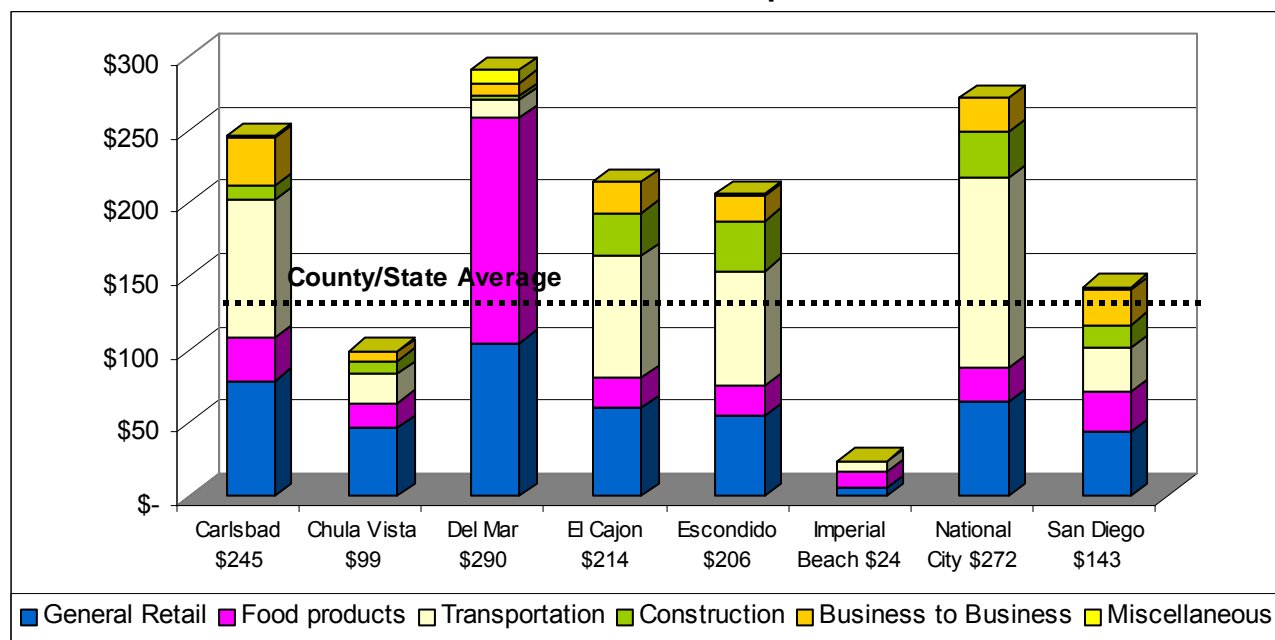
Sales and use tax revenue is the City's single largest discretionary revenue source, accounting for 17.2% of total revenue for the General Fund in fiscal year 2006. During fiscal years 2004 and 2005 sales tax revenues increased by 9% and 11% respectively primarily due to increased population and the opening of several new commercial centers in the eastern section of the City.

Historical and Estimated General Fund Revenue Sources Fiscal Years 2001 – 2007



As noted on the following chart, sales tax on a per capita basis for the City is only \$99 compared to the County average of \$132 and the State average of \$129. This comparison indicates that the City's residents spend a high percentage of their retail dollars elsewhere, especially considering that a healthy share of our sales and use tax revenues are generated by cross-border shoppers. It seems clear that the City must continue to place a high priority on developing its retail business base by focusing on projects such as the expansion of the auto park and the eastern urban center in order to insure the City's long-term fiscal health.

Sales Taxes Per Capita



Property Tax Revenue

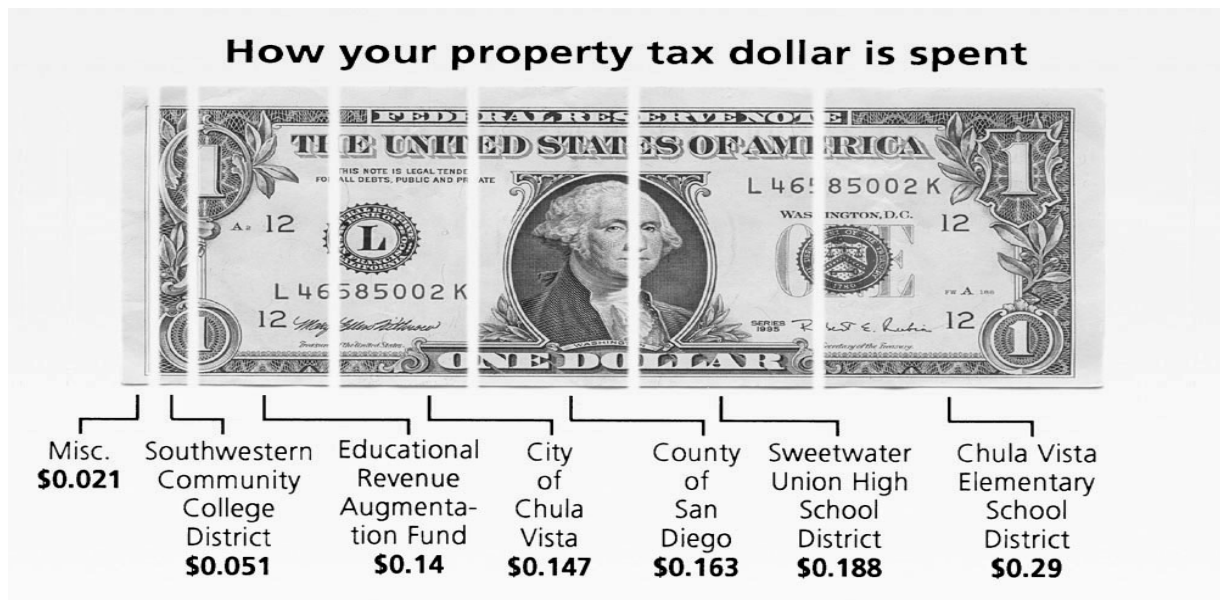
Under Proposition 13, which was enacted in 1979, property taxes for general government purposes are limited to 1% of the market value of the property assessed. Assessment of qualifying property, as well as collection and apportionment of tax revenues are all functions performed by the County. Increases to assessed values to reflect current market values are only allowed when property changes hands or when the property is improved. Otherwise, annual assessment value increases are limited to 2% or the increase in the consumer price index, whichever is lower.

Property tax revenues increased by a healthy 16% during fiscal year 2004 and are projected to increase by an additional 10.9% in fiscal year 2005. Property taxes are projected to increase by 10.5% to \$20.0 million in fiscal year 2006 and 18.6% to \$23.8 million in fiscal year 2007. This revenue source is expected to continue increasing along with the continued growth in the eastern portion of the City.

Proposition 1A and State Budgetary Agreement

Due to the State budgetary crisis in fiscal year 2004, local governments agreed to a two year property tax revenue shift to the State of \$1.3 billion in fiscal year 2004 and 2005 in exchange for support of Proposition 1A which offered protection of local government revenues. The impact to Chula Vista of the two-year property tax revenue shift will be approximately \$1.8 million each in both fiscal years 2005 and 2006. This reduces the projected property tax revenues in fiscal year 2006 to \$20.0 million, which is reflected in the proposed budget.

...the amount of estimated property tax revenue will only be sufficient to fund 36.0% of the combined \$55.6 million budgeted for police and fire services.



Many residents believe that property tax fully funds local government costs. The reality is that the City of Chula Vista only receives an average of 14.7 cents out of every property tax dollar paid by City residents. This is less than the amount received by the school districts and the County. In fact, the amount the City receives is about equal to the amount that the City and the County lose each year to the Educational Revenue Augmentation Fund (ERAF). The ERAF is the amount the State takes from both cities and counties to provide additional funding for schools. The City's ERAF loss projected for fiscal year 2004 is \$4.3 million, for a \$38.4 million cumulative reduction since ERAF began in fiscal year 1993.

Motor Vehicle License Fees

Vehicle license fees (VLF) are imposed annually by the State based on a percentage of motor vehicle market value which in turn is passed on to the City. During fiscal year 2004, the State permanently reduced the fee from 2% to 0.67%, and backfilled this fee reduction with other State funds with the exception of the first three months of the 2004 fiscal year. This three-month period is referred to as the VLF funding gap.

As part of the 2005 budget agreement negotiated by the League of California Cities and local governments, the State agreed to continue backfilling the fee reduction with additional allocation of local property tax from the County ERAF funds.

This revenue source increased by 17% in fiscal year 2004 and is projected to increase by 9.3% in fiscal year 2005. For fiscal years 2006 and 2007 the estimated VLF revenue is \$18.4million (excluding the VLF Financing discussed below) and \$17.4 million respectively.

Other Revenue

Revenue projections are continually reviewed and updated by City staff. As described above, major general revenues, such as property taxes, sales taxes, franchise fees and motor vehicle license fees, are projected by the Finance Department based on prior history, growth and inflation projections, and economic climate. Other general revenues and program revenues are typically projected based on broad categories. These revenues are placed in “projection categories” based on their individual growth characteristics, and preliminary projections are made based on the category. Major projection categories include:

- Revenues affected by population growth, such as utility users tax, alarm permits, dog licenses, recreation fees, library fines, are estimated based on projected prior year actual revenues increased by population growth, which has been conservatively projected by the City's Planning Department at 4% for fiscal years 2006 and 2007. These revenues are projected at \$18.6 million and \$20.1 million in fiscal years 2006 and 2007 respectively.
- Revenues affected by salary increases, such as reimbursements from other City funds, deposit-based developer fees, were estimated based on projected prior year actual revenues adjusted for anticipated changes in activity levels and salary increases adopted in memorandums of understanding or other compensation-related actions. These revenues are projected at \$41.2 million and \$40.5 million in fiscal years 2006 and 2007 respectively.
- Revenues affected by development activities, including building permits and plan check revenues, were adjusted based on up to date Planning Department activity estimates for commercial and residential development. These revenues are projected at \$3.7 million in both fiscal years 2006 and 2007.
- Revenues affected by CPI increases, including transient occupancy taxes, were estimated based on projected prior year actual revenues increased by anticipated increases in the San Diego All Urban Consumer Price Index, which was estimated by the City's Finance Department at 3.7% for fiscal year 2006 & 2007. These revenues are projected at \$12.9 million and \$14.2 million in fiscal years 2006 and 2007 respectively.
- Flat revenues are those that generally do not fluctuate from year to year, unless specific adjustments are needed; these include revenues from other agencies. These revenues are projected at \$7.8 million and \$8.3 million in fiscal years 2006 and 2007 respectively.
- Other revenues, including one-time revenues that are budgeted based on anticipated events, grant revenues, sporadic, and cyclical revenues are adjusted based on information supplied by departments. These revenues are projected at \$7.1 million and \$3.7 million in fiscal years 2006 and 2007 respectively.

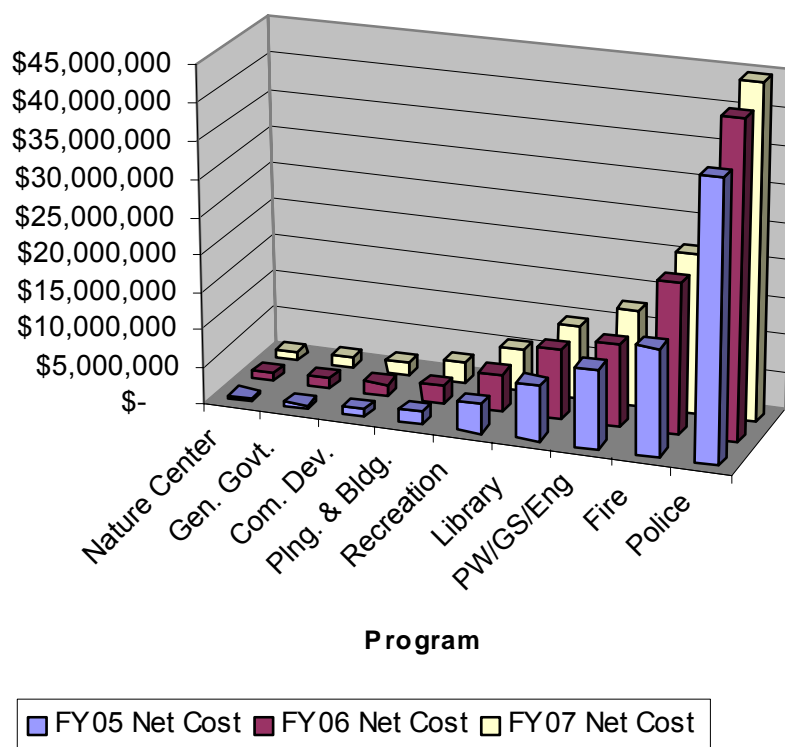
NET CITY COST

As indicated in the Fiscal Policies and Basic Assumptions section, the City looks at how various programs and City functions are funded to determine the net cost of each program. Each program is reviewed to determine the percentage of program expenditures funded by general revenues versus program revenues. In order to accurately portray the true costs of individual programs, both indirect and direct costs are included in total program expenditures. Program revenues are broadly defined as those revenues generated by a given activity (e.g. grant revenues, charges for services, licenses, permits). General revenues, often referred to as “discretionary revenues,” are broadly defined as those revenues that are generated not by any given activity, but by general or specific taxing authority such as property taxes, sales tax, and vehicle license fees.

The fiscal year 2006 General Fund budget of \$156.0 million includes \$61.1 million in program revenues and \$94.9 million in discretionary revenues. The fiscal year 2006 General Fund budget of \$161.8 million is based on funding from estimated program revenues totaling \$60.5 million and discretionary revenues of \$101.3 million. The following chart shows the net cost of each department for fiscal years 2005, 2006 and 2007.

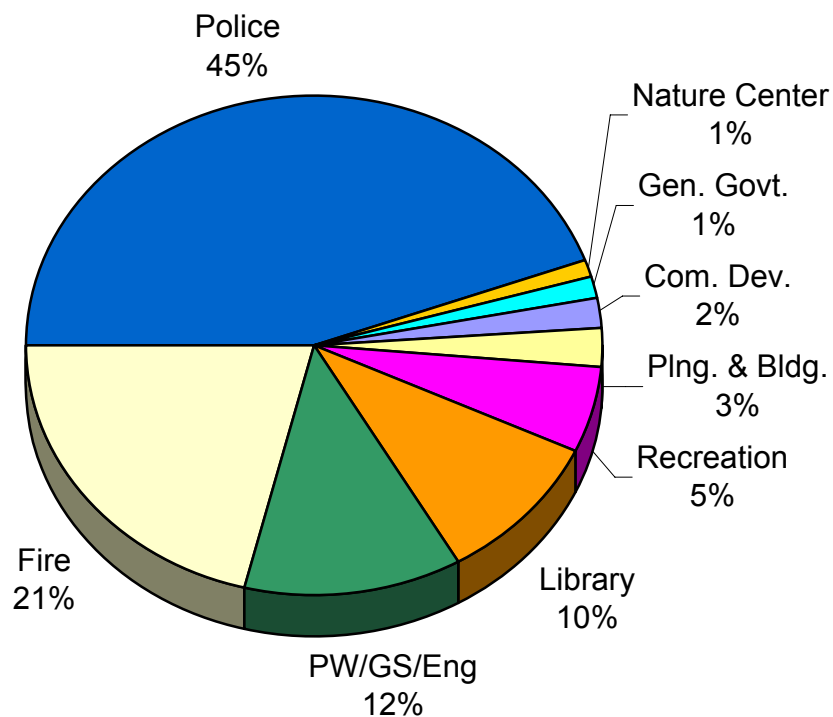
As seen in the chart below, departments that generate small amounts of revenue relative to the size of their budgets, such as Police and Fire, have higher net costs. Departments that generate relatively larger amounts of revenue (such as Community Development and Planning and Building) generally have the lower net costs.

Allocation of Discretionary Revenues - Net City Cost (By Function)



The chart on the below shows the average net costs of each department or program based upon the budgets for fiscal years 2006 and 2007. The majority (66%) of discretionary revenue was allocated to public safety services (i.e. Police and Fire). The next highest portion (16%) was allocated to leisure services (i.e. Library, Recreation and the Nature Center) followed closely by development and maintenance services (i.e. Public Works, General Services, Engineering, Community Development, and Planning & Building) at 17%. The remainder of discretionary revenue (1%) was allocated to general governmental services including capital expenditures.

Average Distribution of Fiscal Year 2006 and 2007 Discretionary Revenue: Net City Cost (By Function)



STAFFING ADJUSTMENTS

Included in the fiscal year 2006 budget are the annualized costs of the positions approved by Council during fiscal year 2005. These positions are summarized on the following table.

Summary of New Positions Approved by Council During Fiscal Year 2005 by Department and Program

Department	Description	Position	No.
City Clerk (1)	Enhanced Records Management and UDC	Deputy Senior City Clerk	1
City Attorney (2)	Enhanced Code Enforcement	Deputy City Attorney II	1
		Legal Assistant	1
Administration (2)	Energy Services Program	Energy Services Manager	1
	Office of Communications	Communications Manager	1
MIS (-.75)	Website Management	Webmaster	0.25
	Enhanced Geographic Information Systems	Data Entry Operator II	-1
		GIS Specialist	1
		Information Systems Technician	-1
Human Resources (1)	Human Resources Operations Management	Human Resources Ops Manager	1
General Services (1)	Realignment of General Services Department	Locksmith	1
		Principal Landscape Architect	-1
		Senior Fiscal Office Specialist	1
Planning and Building (-1)	Completion of General Plan Update	Principal Planner	-1
Police (10.5)	DUI Enforcement	Peace Officer	1
		Police Agent	1
	Growth related Animal Care Facility Program Staffing	Animal Care Assistant	4
		Office Specialist	2
		Veterinarian	0.5
	California Border Alliance Group	CBAG Analyst	1
		CBAG Network Administrator II	1
		CBAG Graphic Designer/Webmaster	1
	End of SPPP Grant	Public Safety Analyst	-1
Fire (10)	Implementation of Fire's Strategic Business Plan	Battalion Chief (112 Hr)	3
		Facility & Supply Specialist	1
		Fire Captain (112 Hr)	1
		Fire Engineer (112 Hr)	1
		Office Specialist	1
		Public Safety Analyst	1
		Secretary	1
		Senior Office Specialist	1
Public Works Ops (8)	Park Maintenance	Gardener I	2
		Parks Manager	1
	Wastewater Management	Maintenance Worker I	1
		Senior Maintenance Worker	1
	Graffiti Abatement Program	Maintenance Worker I	1
		Senior Maintenance Worker	1
Senior Pub Works Specialist		1	
Library (2.5)	Educational Services	Sr Office Specialist	1
	Rancho del Rey Library Advance Staffing	Librarian I	1
		Library Technician	.5
TOTAL POSITIONS ADDED MID-FISCAL YEAR 2005			36.25

New Positions for Fiscal Years 2006 and 2007

The proposed fiscal year 2006 and 2007 budget includes 23.88 new positions – 21.88 in fiscal year 2006 and 2 in fiscal year 2007. As discussed in greater detail in the Budget Highlights section, three new Recreation Centers and several new parks will open during fiscal year 2006 significantly enhancing the recreational opportunities for the residents of Chula Vista. In order to staff and maintain these new recreation centers and parks new staff was added to Recreation (3), Public Works Operations (6), and General Services (7). The remaining 5.88 positions include the Deputy Director of General Services and Senior Civil Engineer added as part of the reorganization of the General Services and Engineering departments; 3 maintenance positions and miscellaneous staff time increases for part time positions.

The fiscal year 2007 budget only includes the addition of three Fire Captain to staff the Light and Air Rescue and the elimination of the Director of Employee Development. Based on continued growth of the City and the pending Police Department Strategic Business Plan it is anticipated that the fiscal year 2007 budget that is ultimately adopted will include additional staffing, either added during midyear 2006 or during the development of the fiscal year 2007 addendum.

A summary of all positions changes for fiscal years 2006 and 2007 are presented on the following tables.

Summary of New Positions for Fiscal Year 2006 by Department and Program

Department	Description	Position	No.
Council (4)	Convert four hourly aides to full-time benefited positions	Senior Council Assistant	4
Human Resources (0)	Human Resources recommended reclassification	Add Senior Benefits Technician	1
		Delete Benefits Technician	-1
General Services (9)	Reorganization of General Services per Resolution 2005-130	Deputy Director	2
		Building and Park Construction Manager	-1
	Opening of new facilities	HVAC Technician	1
	Three new recreation centers	Custodian – 1 full time & 1 part time	1.5
		Sr. Custodian	1
		Lead Custodian	1
		Custodians – 2 full time and 3 part time	3.5
Planning and Building (0)	Human Resources recommended reclassification	Add Senior Office Specialist	1
		Delete Office Specialist	-1
		Delete an Associate Planner	-1
		Add one Senior Planner	1
Engineering (1)	Reorganization of Engineering per Resolution 2005-131	Senior Civil Engineer	2
		Director of Engineering	1
		City Engineer	-1
		Deputy Director of Engineering	1
		Deputy City Engineer	-1
		Civil Engineer	-1
	Human Resources recommended reclassification	Add Principal Management Analyst	1
		Delete Sr. Management Analyst	-1

Department	Description	Position	No.
Community Development (0)	Human Resources recommended reclassification	Senior Community Development Specialist	-1
		Housing Manager	1
Police (0)	Human Resources recommended reclassification	Community Service Officer	-1
		Senior Office Specialist	1
		Administrative Analyst II	-1
		Fiscal Office Specialist	1
		Customer Service Representative	-1
		Police Records Specialist	1
		Public Safety Analyst	-1
		Senior Public Safety Analyst	1
Fire (0.25)	Convert .75 position	Add .25 for ASM	.25
		Fire Inspector	-1
		Senior Fire Inspector	1
Public Works Operations (4)	Adding 82.2 acres of parks	Gardener I/II	1
		1 Sr. Gardener, 4 Gardener I/II	5
	Human Resources recommended reclassification	Delete Equipment Mechanic	-1
		Add Sr Equipment Mechanic	1
		Public Works Specialist	1
		Delete Sr. Office Specialist	-1
		Add Administrative Services Manager	1
		Delete Principal Management Analyst	-1
	Wastewater Division	Add Public Works Specialist	1
	New picnic shelters at Sunset View, Santa Venetia, Veteran's, Montevalle, Harborside, Salt Creek, Mountain Hawk parks	Lead Ranger	1
	Termination of Contract with Port District for Park Maintenance	Gardener I/II	-3
		Senior Gardener	-1
Recreation (3.5)	Three new recreation centers	Rec Super I	1
		Rec Super I	1
		Rec Super I	1
	Human Resources recommended reclassification	Delete Recreation Supervisors II	-2
		Add Recreation Supervisors III	2
	Loma Verde Pool	Upgrade .75 pool manager to full time	.25
Parkway Pool	Upgrade .75 senior lifeguard to fulltime	.25	
Library (0.13)	Increased service at Eastlake Library Branch	Increase Circulation Assistant 5 hours per week	.13
Total new positions for fiscal year 2006			21.88

**Summary of New Positions for Fiscal Year 2007
by Department and Program**

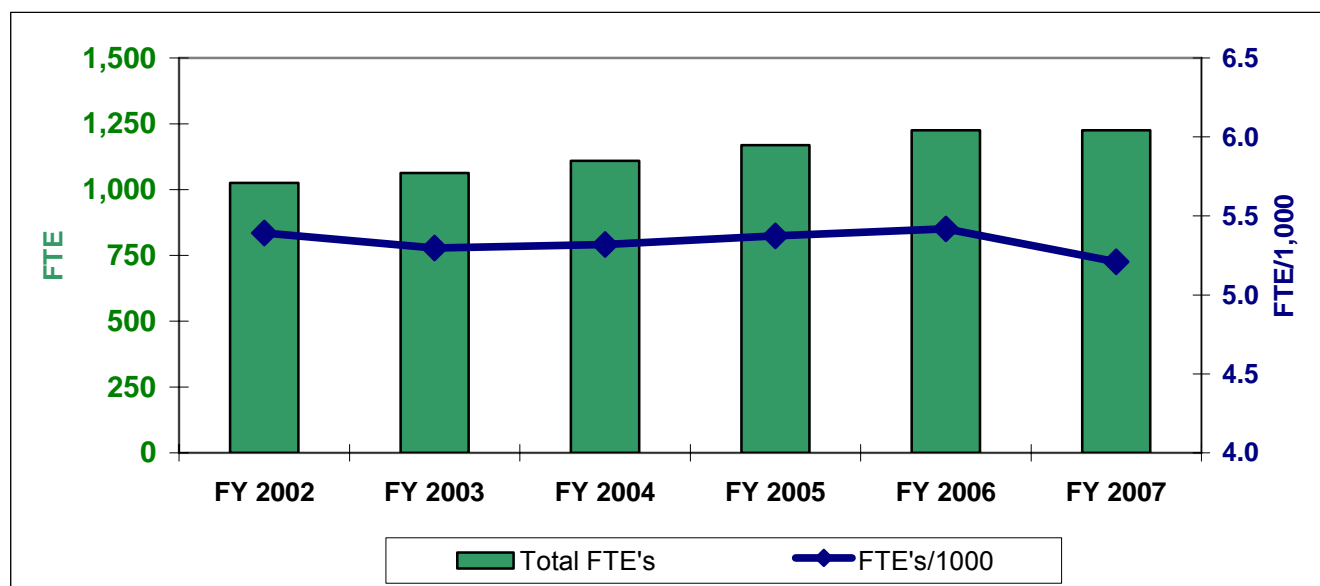
Department	Description	Position	No.
Fire (3)	Staffing for Light and Air Rescue	Fire Captain	3
Administration (-1)	Employee Development	Director of Employee Development	-1
Total new positions for fiscal year 2007			2

Maintaining Service Levels

As in previous budgets, the City again made a concerted effort to evaluate vacant management and support staff positions for potential cost savings. Departments have identified additional salary savings due to increased efficiencies that will help offset increased retirement costs. The City continues to make every effort to absorb the increased retirement costs, primarily due to CalPERS investment losses, without impacting current service levels.

The following graph demonstrates that while staffing overall has increased over the past few years, the full time equivalent (FTE) per thousand has remained fairly constant. This indicates that growth in City staffing has kept pace with growth in the City ensuring a continuity of service for Chula Vista residents. In fiscal year 2002 there were 5.4 employees per thousand residents, for fiscal year 2006 that rate is also 5.4 employees per thousand residents. In fiscal year 2007, the employees per thousand population dips slightly to 5.2 as the population continues to increase while the recommended new positions only increase by two.

City of Chula Vista Staffing (FTE) Compared to FTE's per Thousand Residents



In fiscal years 2006 a number of management positions will remain vacant in order to help mitigate the increasing PERS costs. These positions include several key positions in the Administration department - an Assistant City Manager, Administrative Secretary, Energy Services Manager, and a Fiscal and Management Analyst. The position of Director of Employee Development will be frozen for part of fiscal year 2006 and eliminated in fiscal year 2007. The Fire Department will delay one firefighter academy and delay the hiring of the Public Education Specialist. The Library Department will freeze a vacant Senior Management Analyst and will seek alternative staff options to achieve additional salary savings. These changes will save approximately \$738,000.

CITY STAFF EMPLOYEES

7-Year Position Summary

DEPARTMENT	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005*	FY 2006	FY 2007
LEGISLATIVE/ADMINISTRATIVE							
City Council	6.00	8.00	9.00	9.00	9.00	14.00	14.00
City Attorney	10.00	11.00	11.00	12.00	12.00	14.00	14.00
City Clerk/Elections	7.50	7.50	7.50	7.50	7.50	8.50	8.50
Administration	23.50	26.50	46.50	25.75	26.75	20.00	19.00
Management and Information Services	26.00	26.00	27.00	28.00	28.00	29.00	29.00
Human Resources	24.50	24.50	23.50	23.50	23.50	25.50	25.50
Finance/Parking Meters	31.08	29.50	29.50	28.50	28.50	28.50	28.50
General Services	0.00	0.00	0.00	55.50	114.50	105.23	105.23
Total	128.58	133.00	154.00	189.75	249.75	244.73	243.73
DEVELOPMENT/MAINTENANCE							
Community Development	22.00	24.00	24.00	23.00	25.00	25.00	25.00
Planning and Building	75.00	85.00	87.00	92.00	92.00	91.00	91.00
Engineering	84.00	93.00	88.00	88.00	0.00	51.00	51.00
Public Works Operations/Fleet Management	179.00	185.50	189.50	163.00	193.00	200.00	200.00
Total	360.00	387.50	388.50	366.00	310.00	367.00	367.00
PUBLIC SAFETY							
Police	335.23	346.23	355.23	355.73	370.73	360.50	360.50
Fire	84.00	85.75	87.75	96.75	131.75	141.00	144.00
Total	419.23	431.98	442.98	452.48	502.48	501.50	504.50
CULTURE & LEISURE							
Recreation	33.25	37.50	27.50	27.50	30.50	34.00	34.00
Library	58.38	61.25	65.12	65.12	67.12	70.75	70.75
Nature Center	7.50	9.00	9.00	9.00	9.25	9.25	9.25
Total	99.13	107.75	101.62	101.62	106.87	114.00	114.00
Grand Total	1006.94	1060.23	1087.10	1109.85	1169.10	1227.23	1229.23

*Does not include hourly or seasonal staff.